IN THE HIGH COURT OF PUNJAB AND HARYANA AT

CHANDIGARH

C.W.P. No. 18803 of 2007

Date of Decision: 17.12.2007

Harman Enterprises

…Petitioner

Versus

The Commissioner, Excise & Taxation Department, Fatehgarh Sahib and others

…Respondents

CORAM: HON'BLE MR. JUSTICE M.M. KUMAR

HON'BLE MR. JUSTICE RAKESH KUMAR JAIN

Present: Mr. Kumar Vishav Aggarwal, Advocate,
for the petitioner.

Mr. Amol Rattan Singh, Addl. AG, Punjab,
for the respondents.

JUDGMENT

M.M. KUMAR, J.

Learned State counsel has placed on record a copy of the order dated 12.12.2007, showing that provisional assessment under Section 30 of the Punjab Value Added Tax Act, 2005 (for brevity, 'the Act') has been framed by the Designated Officer-Assistant Excise and Taxation Officer, Sunam, in respect of the period from 13.6.2007 to 30.11.2007 after issuance of notice dated 14.11.2007. The petitioner has put in appearance on 11.12.2007 but he did not turn up on the next date. He has further stated that the goods were seized under Section 46(6) of the Act by the AETC, Sangrur on 20.11.2007. According to the learned State counsel, both the orders

are appealable orders under Section 62 of the Act. A copy of the provisional assessment order dated 12.12.2007 and order seizing the goods, dated 20.11.2007 are taken on record as Mark 'A' and 'B'.

In view of the above, we dismiss the writ petition by leaving the petitioner to avail the remedy of appeal as provided by Section 62 of the Act.

(M.M. KUMAR)
JUDGE

(RAKESH KUMAR JAIN)
JUDGE

December 17, 2007
Pkapoor